



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Dixie Mitchell **Phone #:** (406) 436-2658

(Signature)

(Date)

Chair, Board of Trustees: Craig Randall

(Signature)

(Date)

County Superintendant Molly Lloyd

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
156	Interest 2015-16	LOCAL		
326	Advancing Agriculture Education Program	STATE		NA
356	Medicaid	STATE		State
396	Vo Ed All Career & Tech Ed Programs	STATE		State
416	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
426	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
456	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
470	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL		84.126A
715	Lewis & Clark Grant	LOCAL		

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	128,083.22	260,010.08	350,620.75	
02	Taxes Receivable - Real and Personal (120-149)	3,134.61	939.76	195.63	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	676.21			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	131,894.04	260,949.84	350,816.38	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)	1,254.15			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,134.61	939.76	195.63	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	130,013.58	260,010.08	350,620.75	
52	TOTAL FUND BALANCE/EQUITY	130,013.58	260,010.08	350,620.75	
53	TOTAL LIABILITIES AND FUND BALANCE	133,148.19	260,949.84	350,816.38	

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		50,329.87	124,212.48	10,475.30
02 Taxes Receivable - Real and Personal (120-149)				2.73
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)		447.28		
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		50,777.15	124,212.48	10,478.03
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)		1,254.15		
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)		1,254.15		2.73
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		50,777.15	124,212.48	10,475.30
52 TOTAL FUND BALANCE/EQUITY		50,777.15	124,212.48	10,475.30
53 TOTAL LIABILITIES AND FUND BALANCE		52,031.30	124,212.48	10,478.03

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,300.40		4,862.11	4,903.81
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	35,300.40		4,862.11	4,903.81
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	35,300.40		4,862.11	4,903.81
52	TOTAL FUND BALANCE/EQUITY	35,300.40		4,862.11	4,903.81
53	TOTAL LIABILITIES AND FUND BALANCE	35,300.40		4,862.11	4,903.81

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	70,450.04	102,696.83		1,488.21
02	Taxes Receivable - Real and Personal (120-149)				2.58
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	70,450.04	102,696.83		1,490.79
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				2.58
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	70,450.04	102,696.83		1,488.21
52	TOTAL FUND BALANCE/EQUITY	70,450.04	102,696.83		1,488.21
53	TOTAL LIABILITIES AND FUND BALANCE	70,450.04	102,696.83		1,490.79

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,759.55	363,123.87		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	18,759.55	363,123.87		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	18,759.55	363,123.87		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	18,759.55	363,123.87		
53	TOTAL LIABILITIES AND FUND BALANCE	18,759.55	363,123.87		

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			190,804.94	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			190,804.94	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			190,804.94	
52	TOTAL FUND BALANCE/EQUITY			190,804.94	
53	TOTAL LIABILITIES AND FUND BALANCE			190,804.94	

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
		(90)	(91)	(92)	(93)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	402,593.00	434,840.59
1112	District Levy - Personal Property	18,029.93	7,261.53
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	10,591.25
1190	Penalties and Interest on Taxes	571.85	418.03
1510	Interest Earnings	561.21	567.36
1900	Other Revenue from Local Sources	1,751.00	0.00
3110	Direct State Aid	475,080.99	475,498.93
3111	Quality Educator	36,595.26	36,328.71
3112	At Risk Student	1,997.30	1,796.91
3113	Indian Education For All	2,366.40	2,338.56
3114	American Indian Achievement Gap	2,000.00	1,845.00
3115	State Spec Ed Allowable Cost Pymt to Districts	19,368.63	16,027.20
3116	Data For Achievement	1,740.00	2,240.00
3118	Natural Resource Development	3,385.50	5,338.24
3120	State Guaranteed Tax Base Aid	111,816.25	69,432.87
3444	State School Block Grant	87,463.95	87,463.95
3446	SB96 Block Grant Reimbursement	6,416.13	0.00
3460	Montana Oil and Gas Tax	47,493.43	72,075.53
5300	Operating Transfers from Other Funds	4,132.91	0.00
6100	Material Prior Period Revenue Adjustments	0.00	126.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,223,363.74	1,224,190.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	440,310.41	344,535.93
			2XX Personal Services - Employee Benefits	89,098.62	71,529.75
			3XX Purchased Professional and Technical Services	352.05	3,350.00
			4XX Purchased Property Services	6,364.27	5,551.54
			5XX Other Purchased Services	4,973.39	4,285.24
			6XX Supplies and Materials	29,003.47	24,284.41
			7XX Property and Equipment Acquisition	0.00	8,200.00
			810 Dues and Fees	809.63	1,591.00
			8XX Other Expenditures	108.00	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	16,371.96	18,267.84
			2XX Personal Services - Employee Benefits	101.97	46.82

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	202.04	67.90
			6XX Supplies and Materials	0.00	6.49
		222X Educational Media Services			
			1XX Personal Services - Salaries	15,945.60	16,184.88
			2XX Personal Services - Employee Benefits	4,089.34	4,254.50
			3XX Purchased Professional and Technical Services	6,443.42	12,436.00
			6XX Supplies and Materials	5,659.16	5,406.10
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	30,777.60	32,195.36
			2XX Personal Services - Employee Benefits	5,803.81	190.88
			3XX Purchased Professional and Technical Services	4,281.90	6,122.19
			5XX Other Purchased Services	5,828.54	5,928.83
			6XX Supplies and Materials	1,228.20	923.63
			810 Dues and Fees	2,641.34	25.00
			8XX Other Expenditures	1,521.00	1,321.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	36,628.02	37,780.41
			2XX Personal Services - Employee Benefits	14,161.47	12,823.18
			3XX Purchased Professional and Technical Services	890.00	1,430.00
			5XX Other Purchased Services	1,593.26	1,434.22
			6XX Supplies and Materials	2,209.30	1,738.27
			810 Dues and Fees	1,397.70	925.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	19,362.09	21,662.80
			2XX Personal Services - Employee Benefits	2,512.18	5,122.86
			3XX Purchased Professional and Technical Services	896.54	1,429.62
			4XX Purchased Property Services	160.40	0.00
			5XX Other Purchased Services	793.19	468.83
			6XX Supplies and Materials	1,563.14	3,600.47
			810 Dues and Fees	0.00	150.00
			8XX Other Expenditures	1,101.39	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	68,792.77	79,819.51
			2XX Personal Services - Employee Benefits	23,965.09	24,304.81
			3XX Purchased Professional and Technical Services	3,453.66	189.00
			4XX Purchased Property Services	58,563.35	57,777.56
			5XX Other Purchased Services	14,492.00	13,331.00
			6XX Supplies and Materials	51,310.59	38,816.37
			7XX Property and Equipment Acquisition	32,116.93	0.00
			8XX Other Expenditures	5,369.94	5,369.94
		27XX Student Transportation Services			
			5XX Other Purchased Services	0.00	305.50

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	2,383.06	0.00
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	33,442.84	33,619.20
			2XX Personal Services - Employee Benefits	9,063.97	8,646.02
			5XX Other Purchased Services	21.79	0.00
			6XX Supplies and Materials	77.47	247.18
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	1,942.71	1,762.99
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	123,052.48
			2XX Personal Services - Employee Benefits	0.00	17,796.99
			6XX Supplies and Materials	0.00	4,504.12
	710		School Sponsored Extracurricular Activities		
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	0.00	5,229.50
			2XX Personal Services - Employee Benefits	147.23	62.79
			6XX Supplies and Materials	1,167.88	790.38
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	19,905.40	18,495.00
			2XX Personal Services - Employee Benefits	419.61	52.60
			5XX Other Purchased Services	7,087.48	1,578.77
			6XX Supplies and Materials	979.53	619.75
			810 Dues and Fees	1,590.00	1,000.00
	720		School Sponsored Athletics		
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	142.59	13,020.84
			2XX Personal Services - Employee Benefits	387.26	310.38
			4XX Purchased Property Services	275.99	50.00
			5XX Other Purchased Services	226.98	106.99
			6XX Supplies and Materials	12,333.11	5,281.75
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	66,146.74	61,458.90
			2XX Personal Services - Employee Benefits	1,827.48	587.57
			3XX Purchased Professional and Technical Services	985.00	0.00
			4XX Purchased Property Services	0.00	234.95
			5XX Other Purchased Services	13,564.52	2,921.80
			6XX Supplies and Materials	10,388.13	26,992.66
			810 Dues and Fees	600.00	2,335.00
			8XX Other Expenditures	3,270.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	12,040.00	12,641.30	
			6XX Supplies and Materials	0.00	50.95	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,213,665.50	1,218,635.50	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						128,349.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,224,190.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,218,635.50	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	3,890.81	(4b)	-3,890.81	
						-3,890.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						130,013.58	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	223,119.26	117,633.82
	1112 District Levy - Personal Property	10,321.94	6,444.33
	1190 Penalties and Interest on Taxes	255.58	159.24
	1510 Interest Earnings	502.67	790.01
	1900 Other Revenue from Local Sources	527.72	0.00
	2220 County On-Schedule Trans Reimb	123,558.89	124,028.19
	3210 State On-Schedule Trans Reimb	113,601.12	112,986.26
	3444 State School Block Grant	19,407.86	19,407.86
	3446 SB96 Block Grant Reimbursement	3,692.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		494,987.62	381,449.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	7,502.28	8,048.87
		2XX	Personal Services - Employee Benefits	1,107.91	30.33
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	3,838.77	4,155.49
		2XX	Personal Services - Employee Benefits	554.43	1,279.77
	27XX Student Transportation Services				
		3XX	Purchased Professional and Technical Services	1,074.32	1,092.79
		5XX	Other Purchased Services	336,000.59	319,195.90
		6XX	Supplies and Materials	19,554.75	6,558.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				369,633.05	340,361.16



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					218,975.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					381,449.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					340,361.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	53.77	(4b)	-53.77	
					-53.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					260,010.08	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	26,644.12	26,455.40
	1112 District Levy - Personal Property	1,314.34	979.56
	1190 Penalties and Interest on Taxes	34.80	24.29
	1510 Interest Earnings	968.36	994.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,961.62	28,453.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	10,553.63	24,189.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,553.63	24,189.58

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	346,356.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,453.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,189.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	350,620.75	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	236.01	294.92
	1900 Other Revenue from Local Sources	45.92	0.00
	2240 County Retirement Distribution	134,126.00	118,750.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134,407.93	119,045.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	50,229.62	55,616.40	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,665.32	2,848.64	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	2,631.33	2,650.62	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,698.75	6,590.72	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	5,645.50	5,770.28	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,104.36	4,347.77	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	10,143.20	11,196.06	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,271.84	5,278.84	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	21,326.84	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	8,526.36	335.80	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	6,391.61	0.00	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,992.74	0.00	



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,562.77	0.00	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	125.38	100.01	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	185.55	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,322.65	2,679.78	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	22.27	373.35	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,575.39	7,310.77	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				118,909.09	126,611.43	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					58,343.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					119,045.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,611.43	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					50,777.15	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
156	Interest 2015-16	
	1510 Interest Earnings	383.46
326	Advancing Agriculture Education Program	
	3270 State - Advancing Agriculture Education	2,000.00
356	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	4,221.20
396	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	8,011.00
416	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
	4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	14,981.00
456	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,942.00
470	Pre-Employment Trans Svs(Voc. Rehab)	
	4700 Federal Miscellaneous Grants from other State Agencies	3,750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,288.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
326	Advancing Agriculture Education Program				
	327	State - Advancing Agriculture Education			
		1XXX	Instruction		
			6XX Supplies and Materials		2,000.00
			326 Subtotal		2,000.00
356	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		6,897.32
			356 Subtotal		6,897.32
396	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			5XX Other Purchased Services		1,747.95
			6XX Supplies and Materials		6,263.05
			396 Subtotal		8,011.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
416	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,355.67
			2XX Personal Services - Employee Benefits		4,625.47
			416 Subtotal		14,981.14
456	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		1,250.00
			6XX Supplies and Materials		1,422.00
			810 Dues and Fees		270.00
			456 Subtotal		2,942.00
470	Pre-Employment Trans Svs(Voc. Rehab)				
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			6XX Supplies and Materials		2,997.45
			470 Subtotal		2,997.45
715	Lewis & Clark Grant				
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		1,818.00
			715 Subtotal		1,818.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					39,646.91

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					127,570.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,288.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,646.91 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,212.48 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
156 Interest 2015-16	383.46	0.00	383.46



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
326 Advancing Agriculture Education Program	2,000.00	2,000.00	0.00
356 Medicaid	4,221.20	6,897.32	-2,676.12
396 Vo Ed All Career & Tech Ed Programs	8,011.00	8,011.00	0.00
416 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	14,981.00	14,981.14	-0.14
456 Vo Ed Carl Perkins Basic Grant	2,942.00	2,942.00	0.00
470 Pre-Employment Trans Svs(Voc. Rehab)	3,750.00	2,997.45	752.55
715 Lewis & Clark Grant	0.00	1,818.00	-1,818.00
Total	36,288.66	39,646.91	-3,358.25



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	53.78	3.36
	1112 District Levy - Personal Property	156.62	0.55
	1190 Penalties and Interest on Taxes	2.24	0.66
	1340 Fees for Adult Education	2,372.97	455.00
	1510 Interest Earnings	32.04	30.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,617.65	490.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,421.48	610.52
			2XX Personal Services - Employee Benefits	15.11	2.06
			5XX Other Purchased Services	252.00	0.00
			6XX Supplies and Materials	149.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,837.97	612.58

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	10,597.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	490.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	612.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,475.30	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	2,000.00	2,400.00
	1510 Interest Earnings	103.64	107.78
	1900 Other Revenue from Local Sources	267.35	0.00
	3260 State Driver's Education Reimbursement	2,819.35	2,333.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,190.34	4,840.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		2,759.64	3,160.96
		2XX Personal Services - Employee Benefits		16.58	9.33
		3XX Purchased Professional and Technical Services		37.50	0.00
		4XX Purchased Property Services		0.00	41.15
		6XX Supplies and Materials		712.40	504.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,526.12	3,716.07

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	34,175.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,840.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,716.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,300.40	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	8.39	11.06	
	1910 Rentals	1,650.00	5,800.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,658.39</u>	<u>5,811.06</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			1,934.28	3,683.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,934.28</u>	<u>3,683.61</u>

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						2,734.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,811.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,683.61 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,862.11 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.90	25.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34.90</u>	<u>25.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	3,234.50
			2XX Personal Services - Employee Benefits	0.00	10.73
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	4,132.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,132.91</u>	<u>3,245.23</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	8,123.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,245.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,903.81	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	86.64	133.91
	3281 State Technology Aid	1,075.64	1,035.23
	3445 State Combined Fund School Block Grant	10,335.52	0.00
	3447 SB96 Combined Block Grant Reimbursement	544.71	0.00
	3460 Montana Oil and Gas Tax	30,000.00	40,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,042.51	41,169.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services	266.88	9,120.00
		4XX	Purchased Property Services	671.24	0.00
		5XX	Other Purchased Services	1,821.40	1,587.35
		6XX	Supplies and Materials	5,131.49	2,521.88
	222X Educational Media Services				
		1XX	Personal Services - Salaries	225.78	0.00
		2XX	Personal Services - Employee Benefits	4.97	0.00
		3XX	Purchased Professional and Technical Services	490.66	0.00
	23XX Support Services - General Administration				
		5XX	Other Purchased Services	359.50	106.85
	24XX Support Services - School Administration				
		6XX	Supplies and Materials	475.00	586.04
	258X Admin. Tech. - Technology Coordinator				
		1XX	Personal Services - Salaries	1,337.95	3,338.04
		2XX	Personal Services - Employee Benefits	5.22	11.87
	26XX Operation and Maintenance of Plant Services				
		5XX	Other Purchased Services	0.00	130.00
		6XX	Supplies and Materials	206.26	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,996.35	17,402.03



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					46,682.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,169.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,402.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					70,450.04	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	255.14	289.41	
	1900 Other Revenue from Local Sources	517.00	560.00	
	3445 State Combined Fund School Block Grant	0.00	10,335.52	
	3460 Montana Oil and Gas Tax	35,000.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,772.14	11,184.93	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	34.13	0.00
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	0.00	3,444.70
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	1,753.92	0.00
		2XX	Personal Services - Employee Benefits	12.90	0.00
		3XX	Purchased Professional and Technical Services	5,596.32	0.00
	26XX Operation and Maintenance of Plant Services				
		6XX	Supplies and Materials	0.00	923.41
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		5XX	Other Purchased Services	20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,397.27	4,368.11

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					95,880.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,184.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,368.11 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					102,696.83 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	19.60	2.52
	1112 District Levy - Personal Property	0.00	0.57
	1190 Penalties and Interest on Taxes	1.51	0.91
	1510 Interest Earnings	4.21	4.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		25.32	8.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	1,479.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,488.21	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	53.68	55.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53.68</u>	<u>55.86</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					18,703.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					55.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,759.55	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	475.00	1,011.42
	3460 Montana Oil and Gas Tax	239,125.27	158,604.48
	5200 Sale or Compensation for Loss of Assets	0.00	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		239,600.27	174,615.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		86.19	0.00
		3XX Purchased Professional and Technical Services		7,141.03	2,468.00
		4XX Purchased Property Services		1,473.50	80,022.29
		6XX Supplies and Materials		1,289.44	3,387.44
	4XXX Facilities Acquisition and Construction Services				
		4XX Purchased Property Services		5,045.64	0.00
		6XX Supplies and Materials		1,045.06	0.00
		7XX Property and Equipment Acquisition		24,224.49	35,208.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,305.35	121,086.15

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					309,594.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					174,615.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,086.15 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					363,123.87 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	74.57	104.14
	1700 Student Extracurricular Activity Receipts	0.00	126,491.05
	1900 Other Revenue from Local Sources	30,000.00	0.00
	1XXX Revenues from Student Activities	148,722.26	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	828.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		178,796.83	127,424.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	114,559.25	136,878.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				114,559.25	136,878.92

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	200,259.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,424.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	136,878.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	190,804.94	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	20,852.11	21,665.76
XX	39X	1XXX	112 Certified Teacher Staff Salaries	120,812.97	121,002.48
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	442,763.95	460,983.14
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,495.09	2,562.18
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	321.48	565.30
XX	XXX	26XX	41X Energy Utility Services	47,974.57	49,910.56
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	2,383.06	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	53,965.70	4,908.42
XX	XXX	4XXX	73X Major Equipment-New	0.00	30,300.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,027.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,027.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,342.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,079.17
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,275.39
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,619.20	0.00	0.00	0.00	0.00
280	1XXX	2XX	8,646.02	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	247.18	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,762.99	0.00	0.00	0.00	0.00
Totals			44,275.39	0.00	0.00	0.00	0.00

44,275.39

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	50,137.17	0.00	0.00	0.00	50,137.17
Land Improvements	108,992.09	0.00	0.00	0.00	108,992.09
Buildings	1,741,243.46	0.00	0.00	0.00	1,741,243.46
*** Machinery and Equipment	643,232.95	0.00	13,339.00	0.00	656,571.95
Totals at Historical Cost	2,543,605.67	0.00	13,339.00	0.00	2,556,944.67
Depreciation					
Improvement Accum	104,671.38	0.00	0.00	0.00	104,671.38
Building Accum	1,484,442.46	0.00	0.00	0.00	1,484,442.46
Machinery and Equipment Accum	556,452.20	0.00	0.00	0.00	556,452.20
Total Accumulated Depreciation	2,145,566.04	0.00	0.00	0.00	2,145,566.04
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	398,039.63	0.00	13,339.00	0.00	411,378.63

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	27,077.56	1,663.39	0.00	0.00	28,740.95	0.00	28,740.95
Total Governmental Activity							
Non-bond Long-Term Liabilities	27,077.56	1,663.39	0.00	0.00	28,740.95	0.00	28,740.95

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0706-80987042

38 Powder River County

0706 Powder River Co Dist H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	11,128.09	128,728.64	0.00	139,856.73
Net Pension - TRS	692,336.40	115,098.80	0.00	807,435.20